

# CHURCH TEMPORALITIES (IRELAND).

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

### A C C O U N T

OF THE

### IRISH LAND COMMISSION,

IN RESPECT OF

## CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1894,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1894.

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(PRESENTED PURSUANT TO ACT 32 & 33 VICT c. 42, s. 37.)

*Ordered, by The House of Commons, to be Printed,  
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L O N D O N :

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**REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in Ireland, for the Period from the 1st April 1893 to 31st March 1894, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.**

1. THE amount due to the National Debt Commissioners on account of the original loan of £9,000,000, for carrying out the provisions of the Irish Church Acts, was further diminished during the year by the payment of 337,816*l.* 11*s.* 3*d.* for principal, leaving 1,991,896*l.* 11*s.* 9*d.* outstanding on 31st March 1894.

Repayment of Church Loan.

2. Under Section 17 of the Purchase of Land (Ireland) Act, 1891, the Irish Land Commissioners in the course of any sale proceedings are empowered, on the application of the Landlord, to order the redemption of any Tithe Rent Charge or head rent payable to them on account of the Irish Church Temporalities Fund, and to effect the same by transfer of Guaranteed Land Stock to the nominal amount payable in respect of such redemption. An amount of 80,000*l.* stock so held by the Irish Land Commission on behalf of the Church Temporalities Fund was in September 1893 sold to the National Debt Commissioners at the average price of the day for Consols, and realised cash 58,200*l.* This sum was applied in reduction of the Church Loan mentioned in the preceding paragraph, on which interest has to be paid at the rate of 3½ per cent., whereas the dividends on Guaranteed Land Stock are at the rate of 2½ per cent. only.

Sale of Guaranteed Land Stock.

I draw attention to this transaction principally for the purpose of pointing out that the purchase of this stock could not be carried out by the National Debt Commissioners in the manner provided by Section 17 of the Act, viz., out of the moneys in their hands applicable to the Sinking Fund. As these moneys at the time of the purchase amounted to no more than 311*l.* 12*s.* 4*d.*, the sale was carried out under the provisions of Section 15 of the Act, as interpreted by the Treasury Minute of 26th July 1892.

3. A Statement, showing balances of Tithe and Land Annuities, Mortgages, &c., outstanding at the close of each financial year, which has been appended to former accounts (e.g., see Collection Statement No. 1 of 1892-93, showing Balances outstanding on 31st March 1893 amounting to 7,333,350*l.* 10*s.* 5*d.*), has this year been omitted. The grounds for the discontinuance, as stated in a Treasury Letter sanctioning this course, are that the account "is calculated to mislead anyone not familiar with the details of the Church Temporalities Fund. It appears superficially to be a statement of the Capital Value of the assets of that fund; but from this point of view its figures are at once too small and too large. On the one hand, it does not include any sum in respect of the Tithe Rent Charge or perpetuity rents which form an important part of the Church Fund; on the other hand, by giving the arithmetical sum of future instalments of Tithe and Land Annuities, including interest, it greatly exaggerates the apparent present value of those items."

Capital Assets and Liabilities.

I take no exception to the view that a statement which can be justly described in the foregoing terms is misleading, and that its discontinuance in that form may be advisable. Seeing, however, it is not proposed that Statement No. V., which shows nearly the whole of the capital liabilities of the fund should also be omitted, I am of opinion that a comprehensive and complete Statement of Capital Assets, actuarially calculated, might with advantage take the place of that which has been discontinued, and supplement the Statement of Capital Liabilities which has been retained. This would render the account more complete and might afford useful information to Parliament as to the progress made from year to year in realising the assets of the Church Fund.

During a recent visit to Ireland I had a personal interview with the Irish Land Commissioners on this question, which has also formed the subject of a correspondence between my Department, the Treasury, and the Land Commission.

It is admitted by the Irish Land Commissioners that it would be possible to prepare an Abstract setting out the capital value of the Church Assets actuarially calculated, but they represent that a portion of the annual income of the fund is subject to variation by corn averages, and further, that the labour which the preparation of such an Abstract would involve would not be compensated for by its practical utility.

Copies of a letter from my department of the 27th of July last, and of the Commissioners' reply, which conclude the correspondence, are annexed.

4. The Balance outstanding on account of advances made to the Commissioners of Public Works, under 43 Vict. c. 4, and 43 & 44 Vict. c. 14, is shown in Statement VI., p. 22. The arrears uncollected on these loans are alluded to in my Report on the Appropriation Account of the Vote for Public Works Office, Ireland (Class II., Vote 37), 1893-94.

5. The Cash Balance in the hands of the Irish Land Commissioners at the close of the year was, as shown by the Account, 161,477*l.* 19*s.* 6*d.*

C. L. Ryan,  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
14 December 1894.

## CORRESPONDENCE.

(No. 751.)

(A.)

Exchequer and Audit Department,

Sir,

27 July 1894.

I am directed by the Comptroller and Auditor General to state, for the information of the Irish Land Commissioners, that he has been furnished by the Lords Commissioners of Her Majesty's Treasury with a copy of correspondence between your Commissioners and their Lordships on the subject of the discontinuance of Collection Statement No. 1 in future annual accounts of the Church Temporalities (Ireland), a Statement showing the aggregate amount of loans, mortgages, &c., eventually collectible and inclusive for the most part of instalments from which interest has not been discounted.

The Comptroller and Auditor General takes no exception to the view that the Statement in question may be misleading, if read as a presentation of capital assets, and in the circumstances he agrees that its discontinuance may be advisable, but it appears to him that if the Statement in its present form be omitted, there should be substituted for it a more satisfactory Abstract, setting out the capital value of Church Assets actuarially calculated, this Abstract to be set against the "Capital Liability Statement" published annually, which in its turn might be rendered more complete for the purpose of comparison by the assessment of the capital liability in respect of surviving annuities to clergy and others.

After personally conferring with your Commissioners upon the question of the possibility of preparing a Capital Assets Statement, the Comptroller and Auditor General understands that there would be no insuperable difficulty in working out for the information of Parliament each year a reasonably accurate return of capital assets at their present worth, and in his judgment such a return would have solid advantages over what may be termed the Income Assets Statements heretofore prepared, as occasion has arisen (Parliamentary Papers Nos. 153 of 1882, 150 of 1883, and 21 of 1894).

These statements show the financial position of the Church Fund upon a basis of calculation of annual income projected far into futurity, and have differed later on in the past in their forecast of income, and, owing to the peculiar nature of the Church income, they are not likely to prove more exact as regards the future.

In conclusion, I am to state that the Comptroller and Auditor General is aware that hitherto the preparation of such statements as are now indicated has been thought to be impracticable, but looking to the importance of arriving at some more definite idea of the present state of the Church surplus which has now been so largely and so widely pledged, he would be glad to learn whether your Commissioners are still of that opinion, and, if not, whether it would be possible to submit, for the information of the House of Commons, with the Accounts of the year 1893-94, a synoptical statement of capital assets and capital liabilities in connexion with the surplus, which itself is distinctly constituted and recognised as a fund at the disposal of Parliament by the 68th Section of the Irish Church Act, 1859.

To the Secretary, Irish Land Commission.

I have, &c.  
(signed) P. Phillips.

(B.)

Dublin, 3rd August 1894.

Sir,  
I am directed by the Irish Land Commissioners to acknowledge the receipt of your letter of the 27th ultimo, on the subject of the discontinuance of Collection Statement No. 1 in the future annual accounts of the Church Temporalities (Ireland) Fund, for the reasons explained in my letter to the Commissioners of Her Majesty's Treasury of the 13th of January and in the Treasury Letter of the 3rd February inst.

The Commissioners are pleased to observe that the Comptroller and Auditor General concurs in the views set forth in the correspondence referred to, that the Statement No. 1 which has been rendered in past years is misleading, and could not in the past have afforded to Parliament accurate information as to the capital value of the fund.

The Commissioners admit that it would be possible to prepare an Abstract such as that suggested by the Comptroller and Auditor General, setting out the capital value of the Church Assets actuarially calculated, but in their opinion the labour which the preparation of such an Abstract would involve would not be compensated for by its practical utility.

As was explained to Sir Charles Ryan personally:

1st. A portion of the annual income of the fund is subject to variation by corn averages.

2nd. It is not possible to forecast the exact rates at which the income may be redeemed, either under the operation of the Land Purchase Acts or otherwise; and

3rdly. To arrive at an exact estimate of the capitalised value of any particular item of income, it would be necessary to institute special inquiry, which for the sole purpose of rendering such an Abstract as is suggested, appears hardly desirable.

The Commissioners assume that when the Parliamentary Papers 153 of 1882, 130 of 1890, and 91 of 1894, referred to in your letter, were in preparation in view of further charges on the fund, the Treasury fully considered the best methods of presenting to Parliament the nearest approximately correct statement of the present and future financial position thereof, and it was considered that the returns in question would afford to Parliament a more correct view of the position of the fund than an actuarially calculated abstract of problematical capital values would do.

In thus stating their views the Commissioners recognise that the question raised by your letter of the 27th ultimo is one which, having regard to the provisions of the 27th Section of the Church Act of 1839, rests with the Treasury.

To the Comptroller and Auditor General.

I am, &c.  
(signed) J. H. Froska.

L—ACCOUNT of the Receipts and Expenditure of the IRISH LATE COMMISSION in respect of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act Amendment Act, 1881," &c., for the Year ending the 31st March 1884.

2s.

2s.

Receipts of Parliament, &c., Act of 1870 and 1881.	RECEIPTS	Receipts in the Year ending 31st March 1884.	Receipts of Parliament, &c., Act of 1870 and 1881.	EXPENDITURE	Expenditure in the Year ending 31st March 1884.
26	By Balance on 1st April 1883 . . . . .	£. s. d. 100,000 0 0	26	By Compositions, &c. :	£. s. d. 5,000 0 0
11 and 14, and 15 (1870)	By Forfeiture of Certain Benefices.		26	For the execution of endowments, vicarages, and vicarages . . . . .	1,000 0 0
	By Rents . . . . .		26	For the execution of permanent vicarages . . . . .	1,000 0 0
	Vicars' rent-charges . . . . .	100,000 0 0	26	For the execution of vicarages and vicarages . . . . .	1,000 0 0
26 and 27	To Grants, &c. :		26	For the execution of vicarages, vicarages, and vicarages . . . . .	1,000 0 0
	Parliamentary grants . . . . .	10,000 0 0	26	For the execution of vicarages, vicarages, and vicarages . . . . .	1,000 0 0
	Reimbursable Benefices (including Vicars) and other benefices . . . . .	1,000 14 7	26	For the execution of vicarages, vicarages, and vicarages . . . . .	1,000 0 0
11 and 12	To Interest :		11 and 12	By From Compositions, &c. :	
	On Mortgages—fixed property . . . . .	10,000 0 0		Vicars' rent-charges . . . . .	10,000 0 0
11 and 12	On Mortgages—reimbursable Benefices . . . . .	1,000 17 1		For vicars' rent-charges . . . . .	10,000 0 0
	By From Compositions, &c. :			For vicars' rent-charges . . . . .	10,000 0 0
26	To Loans Advanced, &c. :		26 and 27	By From Compositions, &c. :	
	Fixed interest Benefices . . . . .	100,000 0 0		Vicars' rent-charges . . . . .	10,000 0 0
26	To Mortgages—Advanced (Land Annuities) . . . . .		26	By From Compositions, &c. :	
	Fixed interest Benefices . . . . .	10,000 0 0		Vicars' rent-charges . . . . .	10,000 0 0



[illegible]



1879	To Miscellaneous Receipts	£ 4 4	From (Particulars given June 1884-1884 Vol. 4, 18, 18 and 18)	
	Miscellaneous	11 14 4	By Commissioners of Public Works	
	Post-mortgage fees	40 3 00	Interest on loans to benefit of gardens	£ 1,200 - 0
	Sale of collection by legal process	300 00 0		
	Other receipts	72 0 0	From (Particulars given (January) Jan, 1884)	
		423 11 4	(£ 1,110 10 10 Vol. 4, 18, 18, 18)	
—	To Property and Income Tax (Act 18 18 17 Vol. 4, 18, 18, 18)	£ 1,000 10 0	By Capital Dividend Stock	
			For interest	£ 1,100 - 0
—	To Receipts paid			
	Cash received for £ 1,110 10 10 Government Land Stock		By Miscellaneous Payments	100 0 0
	transferred to National Debt Commissioners (a. 11 of	1,110 - 0	By Property and Income Tax (Act 18 18 17 Vol. 4, 18 and 18)	10,000 0 0
	18 18 18 Vol. 4, 18)			
	Transfer Value of Stock (£ 1,110 10 10 Government Land Stock)	11,100 - 0	By Receipts Paid (Particulars)	
			Cash represented by Government Land Stock received	
			under Section 17 of 18 18 18 Vol. 4, 18 (see National	
			Debt Commissioners)	11,100 0 0
			Cash represented by Government Land Stock received	
			for sale to Treasury under Land Purchase Act	11,100 - 0
			By Balance on 31st March 1884	10,000 0 0
		£ 12,210 10 0		£ 12,210 10 0

By Transfer £ 1,110 10 10 Government Land Stock, received for sale to Treasury under the Land Purchase Act. Of this amount £ 1,100, is received by the Land Commissioners for the Treasury, under Section 17 of the Land Purchase Act (1884) 1884.

# STATE OF RECEIPTS on the 31st March 1884

Bank of England Bank - - - - -	£ 4,000 - 0
Government Land Stock - - - - -	11,100 - 0
	£ 15,100 - 0

The Bank of England,  
20 July 1884

J. H. D. Mitchell, Treasurer.

Edward T. Smith,  
J. P. Smith,  
W. H. Smith,  
W. H. Smith,  
W. H. Smith,  
W. H. Smith,

I certify that this account has been received under my direction, and is correct.

Received,  
J. H. D. Mitchell.

J. H. D. Smith,  
Comptroller General of the Treasury's Exchequer,  
and Member General of Public Accounts.

II.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect  
 “The Irish Church Act, 1869, Amendment Act, 1872,” and “The Irish Church Act

*Dr.*

Section of Principal Act and Acts of 1869 and 1871.	RECEIPTS.	Receipts, 26th July 1869 to 31st March 1873.	Receipts, 1st April 1869 to 31st March 1874.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1874.
30	To Balances, viz.:	£. s. d.	£. s. d.	£. s. d.
	On 26th July 1869 - - - -	19,776 4 3	- - -	19,776 4 3
	On 1st April 1869 - - - -	- - -	189,698 - 6	-
	<hr/>			
	I.—PERMANENT CHURCH REVENUE.			
11 and 12, and 6 (1872).	To Rents, &c.:			
	Tithe Rent-charge - - - -	4,626,325 4 1	105,328 6 11	4,831,653 11 -
11 and 12	Lands, &c.:			
	Perpetuity rents - - - -	1,517,472 15 2	68,384 6 6	1,585,856 19 8
	Reversible leaseholds (including fines) and other tenures - -	689,081 15 -	3,234 14 7	692,315 9 7
	Mineral rents and royalties - -	7,091 12 8	- - -	7,091 12 8
13 and 12	To Interest:			
	On Mortgages:			
	Landed property, &c. - -	361,004 17 8	17,468 1 8	378,472 19 2
13 (1872)	Converted leaseholds - - -	169,335 10 5	8,714 17 1	178,050 7 6
	<hr/>			
	II.—TRANSFERABLE CHURCH REVENUE.			
32	To Loan Account—Tithe Annuities:			
	Fixed annual instalments - - -	3,603,902 1 11	182,774 1 9	3,786,676 3 0
22	To Mortgage Account—Land Annuities:			
	Fixed half-yearly instalments - -	1,165,756 8 2	48,337 7 8	1,214,093 15 10
11	To Glebe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 103, s. 45):			
	Instalments - - - - -	12,012 8 2	- - -	12,012 8 2
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 130, s. 30, and 14 & 15 Vict. c. 73, s. 20):			
	Instalments - - - - -	6,414 14 6	8 2 3	6,422 17 3
	Interest - - - - -	5,520 11 2	1 8 -	5,521 17 3
	Carried forward - - - £.	13,107,933 17 11	873,921 8 2	13,981,854 9 7

of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Period from 26th July 1869 to 31st March 1894.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1873.			Payments, 1st April 1873 to 31st March 1894.			TOTAL PAYMENTS from 26th July 1869 to 31st March 1894.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	By Compensations, Annuities, Gratuities, &c. :									
14	For life annuities to archbishops, bishops, and incumbents -	666,260	14	11	1,914	0	2	610,184	4	1
15	For life annuities to permanent curates -	107,345	19	4	616	1	4	107,962	-	6
16	For gratuities to curates not entitled to compensation as permanent curates -	35,400	-	-	-	-	-	35,400	-	-
16	For life annuities to diocesan and district schoolmasters -	9,400	6	8	204	11	6	9,703	18	2
16	For life annuities to clerks, sextons, and others holding freehold offices -	84,029	12	6	1,866	11	10	85,116	4	3
17	For gratuities to certain persons not entitled to compensation -	4,025	10	-	-	-	-	4,025	10	-
45	For life annuities to vicars general and other officers, for loss of fees, &c. -	39,382	2	2	243	10	-	39,625	12	2
45	For compensation to deputy registrars and others, for loss of office -	3,389	13	4	-	-	-	3,389	13	4
45	For compensation to vicars general, &c., for loss of fees -	2,112	17	6	-	-	-	2,112	17	6
	By Commutation of Annuities, &c. :									
23	Of Archbishops, Bishops, and Incumbents :									
	Commutation money -	5,227,487	3	7	-	-	-	5,227,487	3	7
	Bonus (12 per cent. added) -	623,049	4	1	-	-	-	623,049	4	1
23	Of Permanent Curates :									
	Commutation money -	1,446,071	16	8	-	-	-	1,446,071	16	8
	Bonus (12 per cent. added) -	163,201	17	7	-	-	-	163,201	17	7
3 (1872)	Of diocesan schoolmasters -	15,714	19	6	-	-	-	15,714	19	6
16	Of clerks, sextons, and others -	372,803	17	4	-	-	-	372,803	17	4
4 (1872)	Of vicars general and other officers -	73,332	5	4	-	-	-	73,332	5	4
4 (1872)	Of assistant under 44th section -	66,173	12	9	-	-	-	66,173	12	9
23	By Interest of Commutation Money (paid to the Representative Church Body) -	253,263	5	10	-	-	-	253,263	5	10
	By Regular Donors :									
28	Life Annuities -	60,238	14	3	840	2	12	61,278	17	2
	Commutation of Annuities :									
29	Commutation money -	556,974	15	4	-	-	-	556,974	15	4
23	Bonus (12 per cent. added) -	65,766	10	2	-	-	-	65,766	10	2
40	Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on Discontinuance of the Regular Donors -	90,088	4	11	-	-	-	90,088	4	11
14	By Compensation to Lay Pastors -	776,867	17	10	-	-	-	776,867	17	10
29	By Private Endowments (paid over to the Representative Church Body) -	200,000	-	-	-	-	-	200,000	-	-
41	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. -	23,715	5	3	-	-	-	23,715	5	3
	Carried forward -	11,817,227	0	6	4,495	6	9	11,821,738	12	3

## II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 30th July 1883 to 31st March 1884.		Receipts, 1st April 1883 to 31st March 1884.		TOTAL RECEIPTS from 30th July 1880 to 31st March 1884.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	12,107,000	17 11	671,971	5 9	12,620,999	2 7
	III.—SALES AND REDEMPTIONS.						
33 and 7 (1872).	To Permanent Church Revenues Sold:						
	Tithes Rent-charge - - -	602,858	- 8	24,717	4 4	627,575	0 7
	Ditto, received in Stock " - -	3,000	2 7	12,007	2 7	15,613	0 2
34, 52, and 54	Lands, &c.:						
	Perpetuity rents - - -	630,555	6 0	9,033	14 9	639,589	1 3
	Ditto, received in Stock *† - -	-	- -	2,000	- -	2,000	- -
	Renewable leaseholds and other tenures - - -	1,205,307	15 1	199	10 -	1,205,506	5 1
	Ditto, received in Stock *† - -	6,231	- -	16,403	- -	21,634	- -
	Rights to mines and quarries - -	3,206	10 6	5	- -	3,211	10 6
52	Mortgage Monies, Landed Property, &c.	120,314	4 0	3,772	4 10	124,086	8 4
31	Mortgage Monies—Converted Lease- holds (Act 3 & 4 Will. 4, s. 37, s. 155)	77,885	4 -	6,956	16 8	84,841	- 8
	To Redeemable Church Revenues Redeemed:						
52	Tithes Annuities:						
	Fixed annual instalments - -	577,797	15 4	56,233	17 10	634,030	10 2
	Ditto, received in Stock " - -	34,129	7 10	34,859	7 -	68,988	14 10
52	Land Annuities:						
	Fixed half-yearly instalments -	187,682	10 10	4,606	12 9	192,288	3 7
27, 28, and 32	To Ecclesiastical Residences and Lands sold	436,782	2 2	100	- -	436,882	2 2
	Ditto, received in Stock + - - -	-	- -	236	- -	236	- -
	See Houses and Lands - - -	74,483	- 2	-	- -	74,483	- 2
25, and 12 (1872).	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, s. 37, s. 145 and 146) - - -	137,482	14 -	-	- -	137,482	14 -
	Carried forward - - -	16,336,954	16 8	614,109	17 11	16,951,073	10 1

\* Manual value of Guaranteed Land Stock, realised in lieu of cash, under Section 17 of the Purchase of Land (Ireland) Act, 1881, and written off per notes.

† Includes £2,5191. Guaranteed Land Stock realised for sales to tenants, under the Land Purchase Acts. Of this amount 4,834£. is retained by the Land Commission as a guarantee deposit under Section 3 of Purchase of Land (Ireland) Act, 1885.

of Church Temporalities in Ireland, from 26th July 1808 to 31st March 1864—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE	Payments, 26th July 1808 to 31st March 1864.	Payments, 1st April 1864 to 31st March 1864.	TOTAL PAYMENTS from 26th July 1808 to 31st March 1864.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	11,317,537 6 6	4,693 8 9	11,322,232 12 3
25	By National Movements, Maintenance -	50,000 - -	- - -	50,000 - -
33, and 8 (1872).	By Leases of Tithes Rent-charges, Purchase of -	99,483 2 4	581 11 -	100,064 12 4
11 and 12	By Charges and Incumbrances affecting Pro- perty - - - - -	103,740 6 0	57 13 6	103,798 1 6
28	By Payments to Persons appointed to Epi- scopal Offices, between 26th July 1808 and 1st January 1871 - - - - -	18,348 4 1	- - -	18,348 4 1
40	By College of Maynooth - - - - -	372,331 - 6	- - -	372,331 - 6
34	By Expenses attendant on Sales of Property -	9,210 7 7	11 1 -	9,221 8 7
55	By Proportion of Income paid over to the Clergy - - - - -	109,510 14 -	- - -	109,510 14 -
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	408 11 -	- - -	408 11 -
11 and 12	By Tithes Rent-charges paid - - - - -	1,860 16 11	- - -	1,860 16 11
11 and 12	By Quit and Crown Rents paid - - - - -	2,430 14 6	- - -	2,430 14 6
11 and 12	By Rent Abatements, &c.: From Tithes Rent-charges: Poor rate allowed - - - - -	325,090 7 5	12,523 6 4	337,613 13 9
	From Land: Poor rate, rent-reliefs, &c. - - - - -	65,197 8 5	2,466 6 3	67,663 14 18
11 and 12	By Rates, Taxes, &c. - - - - -	6,331 8 11	3 13 2	6,335 2 1
-	By Refund to the Clergy of Poor Rate in respect of Tithes Rent-charges, &c. - - -	4,523 2 4	- - -	4,523 2 4
24, 50, 51, and 5 (1872).	By Building Charges - - - - -	220,023 12 2	- - -	220,023 12 2
-	By Expenditure under 40th Section of "The Irish Church Act, 1860": For building and enlarging churches -	92,430 10 6	- - -	92,430 10 6
-	By Expenditure under 40th Section of "The Irish Church Act, 1860": For repairs of churches - - - - -	70,318 4 6	- - -	70,318 4 6
	For church requisites, salaries of clerks, sextons, &c. - - - - -	64,068 4 5	- - -	64,068 4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,810 10 7	- - -	47,810 10 7
11	By Superannuation Allowances (granted prior to 25th July 1860) - - - - -	1,610 3 6	- - -	1,610 3 6
7 (1872)	By Refund to Purchasers of Tithes Rent- charges in respect of Poor Rate - - - -	4,052 17 7	- - -	4,052 17 7
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	318,683 1 8	- - -	318,683 1 8
37	By Audit of Accounts (Cost of Audit) - -	13,016 18 2	180 - -	13,208 10 2
	Carried forward - - - £.	13,357,063 4 1	21,159 18 1	13,378,222 2 2

## II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1882 and 1881.	R E C E I P T S	Receipts, 26th July 1880 to 31st March 1881.	Receipts, 1st April 1881 to 31st March 1882.	TOTAL RECEIPTS from 26th July 1880 to 31st March 1882.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	16,530,984 16 8	814,192 17 11	17,194,431 16 1
	IV.—MISCELLANEOUS.			
11 and 12	To Dividends and Interest :			
	On Government Stocks - - -	33,545 13 1	- - -	33,545 13 1
	On Bank of Ireland Stock - - -	27,621 19 -	400 - -	28,021 19 -
	On Guaranteed Land Stock - - -	83 7 8	1,370 4 10	1,453 12 6
	On other moneys - - - - -	88,763 17 9	1,170 - 9	89,933 17 8
	On Guarantees Deposits - - -	12 12 6	48 19 2	61 11 7
-	To Proportionate Amount of Charges (Drawings and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy - - -	8,963 2 -	- - -	8,963 2 -
11	To Deposit Account Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - - -	671 - -	- - -	671 - -
20	To Primate Boulton's and other Trust Funds	10,618 8 4	- - -	10,618 8 4
70	To Chapels of Ease—Repair Fund - - -	40 9 1	- - -	40 9 1
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	18,500 - -	- - -	18,500 - -
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	21,389 2 7	- - -	21,389 2 7
11	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) -	11,728 5 4	- - -	11,728 5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,518 7 4	- - -	47,518 7 4
	Carried forward - - - £.	16,800,687 17 3	817,154 2 8	17,453,145 19 8

of Church Temporalities in Ireland, from 20th July 1890 to 31st March 1894—continued.

Section of Principal Act and Acts of 1890 and 1891.	EXPENDITURE	Payments, 20th July 1890 to 31st March 1891			Payments, 1st April 1893 to 31st March 1894.			TOTAL PAYMENTS from 20th July 1890 to 31st March 1894.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	12,327,965	4	1	21,109 15 1			12,349,075	2	2
4 (1881)	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and manage- ment of the Church Property - - -	166,800	11	2	16,888 19 6			173,679	1	7
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 64 & 45 Vict. c. 71, s. 5) - - - - -	80,682	3	9	614 10 -			81,296	13	9
26 (1889)	By Superannuation Allowances (Irish Church Temporalities Commission) Act 54 & 55 Vict. c. 46 - - - - -	16	0	6	123 13 0			143	3	3
50 to 61	By Charges on Loans:									
	Stamp duty on debentures - - -	15,839	17	0	-	-	-	15,839	17	0
	Bankers' commission on remittances - - -	10,335	10	5	-	-	-	10,335	10	5
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. - - -	23,173	8	3	244 14 -			23,417	2	3
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 87, s. 114) - - -	1,262	5	7	-	-	-	1,262	5	7
-	By Globe House Advances.—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 87, s. 53, and 1 & 2 Vict. c. 100, s. 42) - - -	100	12	-	-	-	-	100	12	-
-	By Globe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 75, s. 30) - - - - -	3,023	1	0	-	-	-	3,023	1	0
29	By Primates Butler's and other Trust Funds	11,837	17	7	-	-	-	11,837	17	7
70	By Chapels of Ease.—Repair Fund - - -	640	5	-	-	-	-	640	5	-
	IRISH CHURCH ACT, 1889 (52 & 53 Vict. c. 42).									
-	By the Commissioners for the Reduction of the National Debt:									
	For Principal of Church Loans repaid:									
	By annuity - - - - -	1,939,320	5	10	310,603 11 3			2,249,923	17	1
	By other repayment - - - - -	4,771,190	11	2	129,877 -			4,901,067	11	2
	For interest on Church Loans - - -	4,036,320	14	1	73,764 8 9			4,110,084	2	10
	INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 Vict. c. 65, s. 3).									
-	By Intermediate Education Board:									
	For interest of debentures - - - - -	465,125	-	-	32,500 - -			497,625	-	-
	NATIONAL SCHOOL TEACHERS' (IRELAND) ACT, 1879 (43 & 44 Vict. c. 74, s. 3).									
-	By the Commissioners for the Reduction of the National Debt:									
	For interest - - - - -	307,600	-	-	38,000 - -			345,600	-	-
	Carried forward - - - £.	25,254,826	17	8	427,162 6 3			25,702,079	3	11

## II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 30th July 1880 to 31st March 1883.		Receipts, 1st April 1883 to 31st March 1884.		TOTAL RECEIPTS from 30th July 1880 to 31st March 1884.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	16,890,687	17 2	817,154	2 8	17,438,145	19 5
56 to 61	JAMES GUNN Act, 1880 (52 & 53 Vict. c. 42).						
	To the Commissioners for the Reduction of the National Debt:						
	For Advances for the purposes of the Irish Church Act, 1879 - - -	9,000,000	- -	- - -	- -	9,000,000	- -
	RELIEF OF DISTRESS (IRELAND) ACTS (43 Vict. c. 4, and 43 & 44 Vict. c. 14).						
-	To the Commissioners for the Reduction of the National Debt:						
	For Advances made by them - - -	1,271,600	- -	- - -	- -	1,271,600	- -
-	To the Commissioners of Public Works in Ireland:						
	For Advances repaid by them - - -	453,050	10 11	42,602	8 8	495,652	8 7
	For Interest of Advances - - -	193,220	5 2	8,722	0 1	210,530	5 3
	ARRANGEMENT OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).						
-	To the Commissioners for the Reduction of the National Debt:						
	For Loans under the Public Works Loan Act, 1882 (s. 6) - - - - -	320,000	- -	- - -	- -	320,000	- -
	To the Commissioners of Public Works in Ireland. For repayment of Principal unissued - - - - -	927	0 10	- - -	- -	927	0 10
-	To the Irish Land Commission Account:						
	For Transfer of Advances Repaid under the 10th section:						
	Principal - - - - -	4,871	17 0	623	10 -	5,495	13 0
	Interest - - - - -	7,340	0 10	726	1 11	8,067	11 0
	Carried forward - - - £	26,500,478	19 9	825,880	10 4	27,307,358	9 7



of Church Temporalities in Ireland, from 28th July 1869 to 31st March 1874—continued.

Gr.

Section of Principal Act and Acts of 1872 and 1861.	EXPENDITURE.	Payments, 28th July 1869 to 31st March 1870.		Payments, 1st April 1870 to 31st March 1874.		TOTAL PAYMENTS from 28th July 1869 to 31st March 1874.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	25,514,925	17 8	327,185	6 8	25,792,070	8 11
	ROYAL UNIVERSITY (IRELAND) ACT, 1861 (44 & 45 Vict. c. 32).						
—	By Royal University of Ireland: For salary - - - - -	333,000	- -	29,000	- -	332,000	- -
	RELIEF OF DISTRESS (IRELAND) ACTS (43 Vict. c. 4, and 43 & 44 Vict. c. 14).						
—	By the Commissioners for the Reduction of the National Debt: For Interest of Advances - - -	530,267	16 11	44,502	10 -	574,769	6 11
—	By the Commissioners of Public Works in Ireland: For Amount paid to them to be applied in making Advances and Grants - -	1,203,832	15 7	- - -	- - -	1,203,832	15 7
	AMENDMENT OF RENT (IRELAND) ACT, 1862 (45 & 46 Vict. c. 47).						
—	By the Commissioners for the Reduction of the National Debt: For Interest of Loans - - - -	217,300	9 7	30,275	- -	325,184	9 7
—	By the Irish Land Commission Account: For Amount transferred to provide for Advances under the 10th section - -	650,000	- -	- - -	- - -	650,000	- -
—	By Tithe Rent-charges repaid: For Amount of Tithe Rent-charges repaid in respect of Arrears of Rent remitted in pursuance of the Act (Sec. 17) - -	3,799	15 4	- - -	- - -	3,792	15 4
	RELIEF OF DISTRESS (IRELAND) ACTS (IRELAND) ACT, 1861 (44 & 45 Vict. c. 34), and POOR RELIEF (IRELAND) ACT, 1860 (49 Vict. c. 17).						
—	By the Commissioners for the Reduction of the National Debt: For Loans repaid - - - - -	20,790	4 -	3,036	5 6	23,326	9 6
—	For Interest of Loans - - - - -	5,013	3 -	303	10 9	5,345	13 9
—	By the Commissioners of Public Works: For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - - - -	30,362	15 -	- - -	- - -	30,362	15 -
	SEA FISHERIES (IRELAND) ACT, 1863 (40 & 41 Vict. c. 26).						
—	By the Commissioners for the Reduction of the National Debt: For Loans repaid - - - - -	145,000	- -	25,600	- -	170,600	- -
—	For Interest of Loans - - - - -	39,295	12 7	3,410	5 10	43,705	10 8
—	By the Commissioners of Public Works: For sums to be applied as a Sea Fisheries Fund - - - - -	247,000	- -	- - -	- - -	247,000	- -
	Carried forward - - - £.	28,033,211	9 8	654,358	15 4	29,347,540	9 -

## II—ACCOUNT of the Receipt and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 26th July 1893 to 31st March 1894.		Receipts, 1st April 1893 to 31st March 1894.		TOTAL RECEIPTS from 26th July 1893 to 31st March 1894.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	28,595,476	19 9	170,385	10 4	28,765,861	9 7
	RELIEF OF DISTRESSED TENANTS (IRELAND) Act, 1883 (45 & 47 Vict. c. 24), and POOR RELIEF (IRELAND) Act, 1886 (49 Vict. c. 17).						
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	30,362	13 -	-	- -	30,362	13 -
—	To the Commissioners of Public Works: For repayment of balance of Principal advanced - - - - -	105	- -	-	- -	105	- -
	SEA FISHING (IRELAND) Act, 1883 (46 & 47 Vict. c. 28).						
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	250,000	- -	-	- -	250,000	- -
	POOR RELIEF (IRELAND) Act, 1886, FISH AND ROADS COMMISSION (49 Vict. c. 17).						
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra (Sect. 11) - - - -	20,000	- -	-	- -	20,000	- -
—	To Miscellaneous Receipts - - - -	115,614	14 7	964	3 4	116,578	18 11
—	To Property and Income Tax (Act 19 & 17 Vict. c. 34, s. 6): Schedules A. and C. - - - - -	155,047	7 5	1,581	13 0	156,628	1 5
	Schedule E. - - - - -	1,907	9 3	-	- -	1,907	9 3
—	To Securities sold: Cash received for 2,136/- a. 34. Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 Vict. c. 46) - - - - -	40	- -	2,119	- 3	2,159	- 3
	Other Sales of Stock - - - - -	647,709	4 5	68,200	- -	715,909	4 5
	£.	89,813,383	10 6	800,145	6 8	90,613,528	18 8

The Irish Land Commission, }  
23 July 1894.

F. W. D. Minckell, Accountant.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1894—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1893.		Payments, 1st April 1893 to 31st March 1894.		TOTAL PAYMENTS from 26th July 1869 to 31st March 1894.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	29,030	241 9 6	654,328	10 4	29,687	540 9 -
	POOR RATES (IRELAND) ACT, 1869, PRINCIPAL AND ROADS COMMISSION (49 Vict. c. 37).						
—	By the Commissioners for the Reduction of the National Debt:						
	For Loans repaid - - - -	12,660	- -	2,600	- -	15,260	- -
	For Interest of Loans - - - -	8,240	13 2	562	7 2	8,802	- 4
—	By the Commissioners of Public Works:						
	For sums paid to them on behalf of the Piers and Roads Commission (Sect. 10)	20,000	- -	- -	- -	20,000	- -
	SEED POTATOS: SUPPLY ACT, 1880 (34 Vict. c. 1, m. 3 and 5).						
—	By Commissioners of Public Works:						
	For Interest on Loans to Boards of Guardians - - - -	12,566	2 1	3,402	- 8	15,968	2 9
	For Abatements on Cash Sales - -	985	12 7	- -	- -	985	12 7
	PURCHASE OF LAND (IRELAND) ACT, 1881 (34 & 35 Vict. c. 48, s. 36).						
—	By Congested Districts Board:						
	For Interest - - - -	57,850	13 5	47,250	- -	105,100	13 5
—	By Miscellaneous Payments - - -	20,036	16 10	207	5 3	20,243	1 1
20	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 40):						
70	Schedule A. and C. - - - -	191,844	2 8	10,469	5 2	202,313	7 0
—	Schedule E. - - - -	2,907	9 3	- -	- -	2,907	9 3
—	By Securities Purchased:						
	Cash represented by Guaranteed Land Stock received under Section 17 of Act 34 and 35 Vict. c. 48, s. 48, s. 49, s. 50, s. 51, s. 52, s. 53, s. 54, s. 55, s. 56, s. 57, s. 58, s. 59, s. 60, s. 61, s. 62, s. 63, s. 64, s. 65, s. 66, s. 67, s. 68, s. 69, s. 70, s. 71, s. 72, s. 73, s. 74, s. 75, s. 76, s. 77, s. 78, s. 79, s. 80, s. 81, s. 82, s. 83, s. 84, s. 85, s. 86, s. 87, s. 88, s. 89, s. 90, s. 91, s. 92, s. 93, s. 94, s. 95, s. 96, s. 97, s. 98, s. 99, s. 100, s. 101, s. 102, s. 103, s. 104, s. 105, s. 106, s. 107, s. 108, s. 109, s. 110, s. 111, s. 112, s. 113, s. 114, s. 115, s. 116, s. 117, s. 118, s. 119, s. 120, s. 121, s. 122, s. 123, s. 124, s. 125, s. 126, s. 127, s. 128, s. 129, s. 130, s. 131, s. 132, s. 133, s. 134, s. 135, s. 136, s. 137, s. 138, s. 139, s. 140, s. 141, s. 142, s. 143, s. 144, s. 145, s. 146, s. 147, s. 148, s. 149, s. 150, s. 151, s. 152, s. 153, s. 154, s. 155, s. 156, s. 157, s. 158, s. 159, s. 160, s. 161, s. 162, s. 163, s. 164, s. 165, s. 166, s. 167, s. 168, s. 169, s. 170, s. 171, s. 172, s. 173, s. 174, s. 175, s. 176, s. 177, s. 178, s. 179, s. 180, s. 181, s. 182, s. 183, s. 184, s. 185, s. 186, s. 187, s. 188, s. 189, s. 190, s. 191, s. 192, s. 193, s. 194, s. 195, s. 196, s. 197, s. 198, s. 199, s. 200, s. 201, s. 202, s. 203, s. 204, s. 205, s. 206, s. 207, s. 208, s. 209, s. 210, s. 211, s. 212, s. 213, s. 214, s. 215, s. 216, s. 217, s. 218, s. 219, s. 220, s. 221, s. 222, s. 223, s. 224, s. 225, s. 226, s. 227, s. 228, s. 229, s. 230, s. 231, s. 232, s. 233, s. 234, s. 235, s. 236, s. 237, s. 238, s. 239, s. 240, s. 241, s. 242, s. 243, s. 244, s. 245, s. 246, s. 247, s. 248, s. 249, s. 250, s. 251, s. 252, s. 253, s. 254, s. 255, s. 256, s. 257, s. 258, s. 259, s. 260, s. 261, s. 262, s. 263, s. 264, s. 265, s. 266, s. 267, s. 268, s. 269, s. 270, s. 271, s. 272, s. 273, s. 274, s. 275, s. 276, s. 277, s. 278, s. 279, s. 280, s. 281, s. 282, s. 283, s. 284, s. 285, s. 286, s. 287, s. 288, s. 289, s. 290, s. 291, s. 292, s. 293, s. 294, s. 295, s. 296, s. 297, s. 298, s. 299, s. 300, s. 301, s. 302, s. 303, s. 304, s. 305, s. 306, s. 307, s. 308, s. 309, s. 310, s. 311, s. 312, s. 313, s. 314, s. 315, s. 316, s. 317, s. 318, s. 319, s. 320, s. 321, s. 322, s. 323, s. 324, s. 325, s. 326, s. 327, s. 328, s. 329, s. 330, s. 331, s. 332, s. 333, s. 334, s. 335, s. 336, s. 337, s. 338, s. 339, s. 340, s. 341, s. 342, s. 343, s. 344, s. 345, s. 346, s. 347, s. 348, s. 349, s. 350, s. 351, s. 352, s. 353, s. 354, s. 355, s. 356, s. 357, s. 358, s. 359, s. 360, s. 361, s. 362, s. 363, s. 364, s. 365, s. 366, s. 367, s. 368, s. 369, s. 370, s. 371, s. 372, s. 373, s. 374, s. 375, s. 376, s. 377, s. 378, s. 379, s. 380, s. 381, s. 382, s. 383, s. 384, s. 385, s. 386, s. 387, s. 388, s. 389, s. 390, s. 391, s. 392, s. 393, s. 394, s. 395, s. 396, s. 397, s. 398, s. 399, s. 400, s. 401, s. 402, s. 403, s. 404, s. 405, s. 406, s. 407, s. 408, s. 409, s. 410, s. 411, s. 412, s. 413, s. 414, s. 415, s. 416, s. 417, s. 418, s. 419, s. 420, s. 421, s. 422, s. 423, s. 424, s. 425, s. 426, s. 427, s. 428, s. 429, s. 430, s. 431, s. 432, s. 433, s. 434, s. 435, s. 436, s. 437, s. 438, s. 439, s. 440, s. 441, s. 442, s. 443, s. 444, s. 445, s. 446, s. 447, s. 448, s. 449, s. 450, s. 451, s. 452, s. 453, s. 454, s. 455, s. 456, s. 457, s. 458, s. 459, s. 460, s. 461, s. 462, s. 463, s. 464, s. 465, s. 466, s. 467, s. 468, s. 469, s. 470, s. 471, s. 472, s. 473, s. 474, s. 475, s. 476, s. 477, s. 478, s. 479, s. 480, s. 481, s. 482, s. 483, s. 484, s. 485, s. 486, s. 487, s. 488, s. 489, s. 490, s. 491, s. 492, s. 493, s. 494, s. 495, s. 496, s. 497, s. 498, s. 499, s. 500, s. 501, s. 502, s. 503, s. 504, s. 505, s. 506, s. 507, s. 508, s. 509, s. 510, s. 511, s. 512, s. 513, s. 514, s. 515, s. 516, s. 517, s. 518, s. 519, s. 520, s. 521, s. 522, s. 523, s. 524, s. 525, s. 526, s. 527, s. 528, s. 529, s. 530, s. 531, s. 532, s. 533, s. 534, s. 535, s. 536, s. 537, s. 538, s. 539, s. 540, s. 541, 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1148, s. 1149, s. 1150, s. 1151, s. 1152, s. 1153, s. 1154, s. 1155, s. 1156, s. 1157, s. 1158, s. 1159, s. 1160, s. 1161, s. 1162, s. 1163, s. 1164, s. 1165, s. 1166, s. 1167, s. 1168, s. 1169, s. 1170, s. 1171, s. 1172, s. 1173, s. 1174, s. 1175, s. 1176, s. 1177, s. 1178, s. 1179, s. 1180, s. 1181, s. 1182, s. 1183, s. 1184, s. 1185, s. 1186, s. 1187, s. 1188, s. 1189, s. 1190, s. 1191, s. 1192, s. 1193, s. 1194, s. 1195, s. 1196, s. 1197, s. 1198, s. 1199, s. 1200, s. 1201, s. 1202, s. 1203, s. 1204, s. 1205, s. 1206, s. 1207, s. 1208, s. 1209, s. 1210, s. 1211, s. 1212, s. 1213, s. 1214, s. 1215, s. 1216, s. 1217, s. 1218, s. 1219, s. 1220, s. 1221, s. 1222, s. 1223, s. 1224, s. 1225, s. 1226, s. 1227, s. 1228, s. 1229, s. 1230, s. 1231, s. 1232, s. 1233, s. 1234, s. 1235, s. 1236, s. 1237, s. 1238, s. 1239, s. 1240, s. 1241, s. 1242, s. 1243, s. 1244, s. 1245, s. 1246, s. 1247, s. 1248, s. 1249, s. 1250, s. 1251, s. 1252, s. 1253, s. 1254, s. 1255, s. 1256, s. 1257, s. 1258, s. 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1370, s. 1371, s. 1372, s. 1373, s. 1374, s. 1375, s. 1376, s. 1377, s. 1378, s. 1379, s. 1380, s. 1381, s. 1382, s. 1383, s. 1384, s. 1385, s. 1386, s. 1387, s. 1388, s. 1389, s. 1390, s. 1391, s. 1392, s. 1393, s. 1394, s. 1395, s. 1396, s. 1397, s. 1398, s. 1399, s. 1400, s. 1401, s. 1402, s. 1403, s. 1404, s. 1405, s. 1406, s. 1407, s. 1408, s. 1409, s. 1410, s. 1411, s. 1412, s. 1413, s. 1414, s. 1415, s. 1416, s. 1417, s. 1418, s. 1419, s. 1420, s. 1421, s. 1422, s. 1423, s. 1424, s. 1425, s. 1426, s. 1427, s. 1428, s. 1429, s. 1430, s. 1431, s. 1432, s. 1433, s. 1434, s. 1435, s. 1436, s. 1437, s. 1438, s. 1439, s. 1440, s. 1441, s. 1442, s. 1443, s. 1444, s. 1445, s. 1446, s. 1447, s. 1448, s. 1449, s. 1450, s. 1451, s. 1452, s. 1453, s. 1454, s. 1455, s. 1456, s. 1457, s. 1458, s. 1459, s. 1460, s. 1461, s. 1462, s. 1463, s. 1464, s. 1465, s. 1466, s. 1467, s. 1468, s. 1469, s. 1470, s. 1471, s. 1472, s. 1473, s. 1474, s. 1475, s. 1476, s. 1477, s. 1478, s. 1479, s. 1480, s. 1481, s. 1482, s. 1483, s. 1484, s. 1485, s. 1486, s. 1487, s. 1488, s. 1489, s. 1490, s. 1491, s. 1492, s						

## III.—SALES OF PROPERTY.

(1.)—IN THE YEAR ENDED 31ST MARCH 1894.

NATURE OF PROPERTY SOLD.		PURCHASE MONEY.			Total Purchase Money.
		Cash and Stock. (Pride Account, p. 7 and 18.)	Loans and Mortgages.		
	Annual Rent.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tithe rent-charge - - - - -	2,755 7 6	86,794 6 11	30,877 0 11		57,661 16 10
Lands, &c.:					
Perpetuity rents - - - - -	574 19 6	11,933 14 0	- -		11,933 14 3
Renewable leaseholds, yearly and other tenures -	1,042 5 -	16,601 10 -	- -		16,601 10 -
Rights to mines and quarries - - - - -	- - - - -	5 - -	- -		5 - -
Ecclesiastical residences and lands - - - - -	- - - - -	925 - -	- -		925 - -
Totals - - - - -	£.	66,649 13 8	30,877 0 11		86,627 - 7

(2.)—FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1894.

NATURE OF PROPERTY SOLD.			PURCHASE MONEY.						TOTAL Purchase Money.					
			Cash and Stock (Fide Account, p. 72.)			Loans and Mortgages.								
			Annual Rent.											
			£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Tithe rent-charge	-	-	240,810	2	10	793,188	12	0	4,390,066	8	3	5,166,126	1	-
Lands, &c. :														
Perpetuity rents	-	-	66,407	3	9	963,519	1	3	742,448	18	7	1,704,607	16	10
Renewable leaseholds, yearly and other tenures	-	-	104,084	15	4	1,323,680	6	1	1,143,356	16	11	2,866,884	2	-
Rights to mines and quarries	-	-	-	-	-	3,370	15	0	445	10	6	3,716	10	-
Ecclesiastical residences and lands	-	-	-	-	-	661,550	3	4	131,446	16	5	823,056	18	8
Conversion of renewable leaseholds into perpetuities	-	-	-	-	-	127,432	14	-	214,092	16	6	302,325	10	6
TOTALS + + + £.						3,720,501 14 11			6,626,767 7 2			10,820,680 2 1		

## IV.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31st MARCH 1894.

## TITHES RENT-CHARGE, RENTS, INTEREST, &amp;c.

TITLE OF ACCOUNT.	Amount due 1st April 1893.	Rents for Year ended 31st March 1894.	TOTAL.	Received within the Year.	Remitted or Written off.	Amount due 31st March 1894.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Permanent Church Revenue:						
Tithes rent-charge - - -	102,747 6 6	172,480 3 10	285,228 9 4	100,328 6 11	6,798 2 1	85,110 - 4
Lands perpetuity rents - -	36,577 18 8	55,812 15 4	92,390 14 -	53,384 6 6	90 - -	28,736 7 6
Lands, renewable leaseholds, and other tenures - - -	5,801 2 8	1,382 9 11	4,483 6 7	2,234 14 7	1,529 11 11	718 18 1
Mortgages, landed property, interest - - - - -	6,501 18 -	15,652 10 -	22,153 8 -	17,428 1 6	*174 6 -	3,706 17 6
Mortgages, converted lease- holds, interest - - - -	2,818 4 11	7,332 7 2	10,150 12 3	8,714 17 1	- -	1,436 15 -
Temporary Church Revenue:						
Tithes annuities - - - -	25,591 1 3	172,575 11 2	198,066 12 6	182,774 1 0	1 3 4	16,291 7 4
Land annuities - - - -	51,032 10 4	45,044 2 6	76,087 18 0	48,340 7 8	†1,512 18 1	27,035 12 -
Globe-house mortgages, in- terest - - - - -	- - -	1 6 -	1 6 -	1 0 -	- -	- -
Globe-house mortgages, instal- ments - - - - -	- - -	6 2 8	6 2 8	6 2 6	- -	- -
TOTALS - - - - -	£. 218,811 4 4	470,788 1 6	695,068 5 10	513,276 4 8	8,806 1 5	164,607 19 0

\* This sum is made up thus:

	£. s. d.
Capitalised arrears of instalments - - - - -	12 - -
Excess of charge in previous account - - - - -	80 - -
Interest on mortgage (irrecoverable) - - - - -	182 0 -
	£. 174 6 -

† Mortgages cancelled.—Mortgages Interest was waived by the Commissioners, 1,512 18s. 1d.

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithes rent-charge, mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1894.

(signed) J. O'Donnell,  
Deputy Superintendent, Church Property Department.

**T.—CAPITAL LIABILITIES in respect of Advances, &c.**

TO WHOM PAID.	ADVANCES WHICH ADVANCE THE RECEIPTS, OR LIABILITIES INCURRED.	Balance carrying on April 1900	Liability incurred in the Year 1900-01.	Period.	Part of Liability Year 1900-01 (1900-01-01 to 1900-01-31)	Balance carrying on 1st March 1901.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
The Commissioners for the Reduction of the National Debt.	Irish Branch Act, 1890 (26 & 27 Vict. c. 40) . . . . .	1,000,000 0 -	- - -	1,000,000 0 -	100,000 0 0	1,000,000 0 0
Do. . . . .	Reduction of National Debt Act, 1890 (24 & 25 Vict. c. 14) . . . . .	1,000,000 - -	- - -	1,000,000 - -	- - -	1,000,000 - -
Do. . . . .	Advance of Bank (Ireland) Act, 1891 (54 & 55 Vict. c. 47) . . . . .	500,000 - -	- - -	500,000 - -	- - -	500,000 - -
Do. . . . .	Reduction of National Debt Act, 1891 (54 & 55 Vict. c. 47) . . . . .	10,000 11 -	- - -	10,000 11 -	1,000 0 0	1,000 0 0
Do. . . . .	Do. (Ireland) Act, 1891 (54 & 55 Vict. c. 47) . . . . .	50,000 - -	- - -	50,000 - -	- - -	50,000 - -
Do. . . . .	Do. (Ireland) Act, 1891 (54 & 55 Vict. c. 47) . . . . .	1,000,000 - -	- - -	1,000,000 - -	1,000 - -	1,000,000 - -
Do. . . . .	Do. (Ireland) Act, 1891 (54 & 55 Vict. c. 47) . . . . .	1,000,000 - -	- - -	1,000,000 - -	- - -	1,000,000 - -
The Intermediate Education Board.	Intermediate Education (Ireland) Act, 1879 (43 & 44 Vict. c. 41) . . . . .	1,000,000 - -	- - -	1,000,000 - -	- - -	1,000,000 - -
The Royal University of Ireland.	Royal University of Ireland Act, 1890 (54 & 55 Vict. c. 40) . . . . .	- - -	- - -	- - -	- - -	- - -
The Congress of Education Board.	Congress of Education (Ireland) Act, 1891 (54 & 55 Vict. c. 47) . . . . .	1,000,000 - -	- - -	1,000,000 - -	- - -	1,000,000 - -
	Total . . . . .	5,000,000 11 -	- - -	5,000,000 11 -	101,000 0 0	4,998,999 11 -

\* The liability under the Act 44 & 45 Vict. c. 40, is in the form of an liability of 100,000. The capital liability is estimated at 100,000. (See Parliamentary Paper, No. 20, 1900.)

**T1.—RELIEF OF DISTRESS (IRELAND) ACTS, 1890 (53 Vict. c. 4, and 43 & 44 Vict. c. 14).**

**ACCOUNT of the Advances made to the Commissioners of Public Works, and of Repayments of such Advances.**

Amount advanced to the March 1901	£ s. d.
Advanced in the Year 1900-01	1,000,000 10 11
Less—Free Grants made in 1900-01	10,000 0 0
Less—Repayments by Board of Works to the March 1901	1,000,000 10 11
Repayments in the Year 1900-01 (see Account, p. 2)	10,000 0 0
Less—Repayments advanced to the March 1901	1,000 0 0
Repayments advanced in the Year 1900-01	1,000 0 0

No. 1.—ACCOUNT of Monies received from the Commissioners for the Management of the Harbours, Docks, and transferred to the Irish Land Commissionaries' Accounts, to meet the Expenditure under this Act.

		£.	s.	d.
Total Amount received and transferred to Land Commissionaries' Accounts . . . . .		100,000	—	—
		—	Payments to 1891-92.	
		£. <td>s.<td>d.</td></td>	s. <td>d.</td>	d.
As again expended thereon, to 31st March 1891 :—				
Expenses by, or for the benefit of landlords . . . . .		100,000	10	0
Advances to landlords in respect of Arrears of Rent . . . . .		15,000	0	00
Expenses to the Commissioners of Public Works, for Grants for Reclamation and Drainage purposes . . . . .		20,000	—	—
Residues due under Land Act, 1881, cancelled and charged on Irish Church Fund . . . . .		10,000	0	0
Total Expenditure . . . . .		155,000	0	0
Less—Amount of Advances to landlords (referred to) . . . . .		10	0	0
		100,000	10	0
Balance on 31st March 1891 . . . . .		0	10	0

No. 2.—ACCOUNT of Monies advanced under Section 18 of the Act, and repaid to the General Transportation Fund.

															£.	s.	d.
Advanced to 31st March 1891															27,000	0	00
Advanced in the Year 1891-92															—	—	—
															27,000	0	00
Less—Repayments of Principal to 31st March 1891															4,971	17	0
Repayments in the Year 1891-92															100	0	0
															5,071	17	0
															21,928	83	0
Balance on 31st March 1891															21,928	83	0

CHURCH TEMPERATURES (IRELAND).

REPORT of the Commissioners and Assistant  
Commissioners upon the Accounts of the General Livery  
Commission, in respect of Church Temperatures  
in Ireland, for the Year ended 31st  
March 1874, together with the Accounts for  
the above Period, and that from 1st July  
1873 (the Date of the Irish Church Act) till  
the 31st March 1874.

(Financial provisions Act 1873 (36 & 37 Vict. c. 52).)

Ordered by the House of Commons, to be Printed,  
7 February 1875.

[Price 3s. 4d.]

Order 3. 20.